

HELM

FINANCIAL CORPORATION 505 Sansome Street, Suite 1800 San Francisco CA 94111
(415) 398-4510 (415) 398-4816 (fax) www.hlmx.com

RECORDATION NO. 29988-A FILED

JUL 17 '12 -2 25 PM

SURFACE TRANSPORTATION BOARD

STB E-File

July 17, 2012

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
Washington, D.C. 20423-0001

RE: MEMORANDUM OF ASSIGNMENT OF LEASE ("Assignment") by HELM FINANCIAL CORPORATION ("Assignee") as assignee of ATEL Cash Distribution Fund V, L.P. ("Assignor").

Dear Section Chief:

On behalf of Assignee, I submit for filing and recordation under Section 11301 of Title 49 of the U.S. Code and the regulations promulgated there under the following document:

Fully executed copy of the above referenced Assignment.

In connection with the recording of this Assignment, please note the following information:

Name and Address for Assignee: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

Name and Address for Assignor: ATEL Cash Distribution Fund V, L.P.
600 California Street, 6th Floor
San Francisco, CA 94108

Equipment: 196 bi-level auto racks on TTGX flatcars

Please record this Assignment as a secondary recordation to the Memorandum of Lease dated October 21, 2011 on file at the STB under Recordation No. 29988 and filed on November 16, 2011. Please apply the STB's filing fee to Helm Financial Corporation's account.

Summary: MEMORANDUM OF ASSIGNMENT OF LEASE pertaining to 196 bi-level auto-racks on TTGX flatcars.

Yours truly,



Cecilia Mostaghimi
Contract Administrator

Enclosure

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MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF LEASE (this "Assignment") is made and entered into as of July 2, 2012, by and between ATEL LEASING CORPORATION, not in its individual capacity, but as Manager for ATEL CASH DISTRIBUTION FUND V, L.P., as Owner ("Assignor"), located at 600 California Street, 6th Floor, San Francisco, CA 94108 and HELM FINANCIAL CORPORATION, a California corporation, located at 505 Sansome Street, Suite 1800, San Francisco, CA 94111 ("Assignee").

WITNESSETH

Assignor, as Lessor, and ILLINOIS CENTRAL RAILROAD COMPANY ("ICRC"), located at c/o Canadian National Railway Company, 935 de La Gauchetiere Street West, Montreal, Quebec, H3B 2M9, Canada, as Lessee, entered into Master Lease Agreement (Net Lease) (the "Lease Agreement") dated as of October 21, 2011 and Lease Schedule No. 1 thereto, as amended by Amendment No. 1 dated as of June 1, 2012, which incorporates the terms and conditions of the Lease Agreement and together with the Lease Agreement is the ("Lease"). The Lease covers one hundred and ninety-six bi-level autoracks with radial end doors rebuilt to 88 status and recertified 2004/2005 attached to flatcars built from 1968 through 1972 and owned by TTX Company, bearing autorack numbers and flatcar numbers as more specifically described on Exhibit A attached hereto and incorporated herein, as shall be amended from time to time ("Units").

The lease term with respect to all Units commenced on November 1, 2011 and continues for sixty (60) months thereafter and on a month to month basis thereafter with sixty (60) days prior written notice of termination required from either Lessor or Lessee, unless earlier terminated in accordance with the terms of the Lease.

Assignor and Assignee entered into a Master Purchase Agreement and Assignment of Lease both dated as of June 20, 2012, pursuant to which Assignor assigned to Assignee all right, title and interest in, to and under the Lease, and sold and conveyed title to Assignee in and to the Units described therein subject to the terms and conditions of said agreements.

A Memorandum of Lease dated as of October 21, 2011 with respect to the Lease was filed with the Surface Transportation Board (the "STB") on November 16, 2011 as STB Recordation No. 29988. The Parties wish to show for the public record the existence of the aforesaid assignment by Assignor of its right, title and interest in, and obligations under, the Lease to Assignee, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

[INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, Assignor and Assignee have each executed this instrument as of the day and year first above written. Each of the undersigned certifies that he/she holds the title set forth below, that this instrument was signed on behalf of his/her corporation by authority of its Board of Directors and that the execution of this instrument was the free act and deed of his/her corporation. The undersigned further declares under penalty of perjury that the foregoing is true and correct.

ATEL LEASING CORPORATION, as Manager

By: 

Print Name: Paritosh K. Choksi

Title: Executive Vice President

HELM FINANCIAL CORPORATION

By: _____

Print Name: Courtney A. O'H. Williams

Title: President & CEO

ATEL LEGAL DEPARTMENT
APPROVED
AS TO FORM

BY: 

ACKNOWLEDGMENT

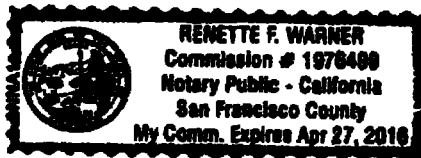
State of California
County of San Francisco

On June 29, 2012 before me, Renette F. Warner, Notary Public
(insert name and title of the officer)

personally appeared Paritosh K. Choksi
who proved to me on the basis of satisfactory evidence to be the person~~s~~ whose name~~s~~ is/~~are~~
subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in
his/~~her/their~~ authorized capacity~~(ies)~~, and that by his/~~her/their~~ signature~~s~~ on the instrument the
person~~s~~, or the entity upon behalf of which the person~~s~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.



Signature Renette F. Warner (Seal)

IN WITNESS WHEREOF, Assignor and Assignee have each executed this instrument as of the day and year first above written. Each of the undersigned certifies that he/she holds the title set forth below, that this instrument was signed on behalf of his/her corporation by authority of its Board of Directors and that the execution of this instrument was the free act and deed of his/her corporation. The undersigned further declares under penalty of perjury that the foregoing is true and correct.

ATEL LEASING CORPORATION, as Manager

By: _____

Print Name: _____

Title: _____

HELM FINANCIAL CORPORATION

By: Courtney A. O'H. Williams

Print Name: Courtney A. O'H. Williams

Title: President & CEO

State of)
)
County of)

On _____, 2012, before me, _____, the undersigned Notary Public, personally appeared _____, personally known to me to be the person whose name is subscribed to this instrument and acknowledged to me that he/she executed the same on such day in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

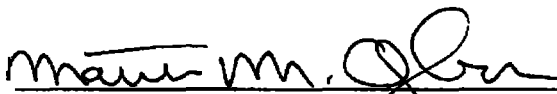
WITNESS my hand and official seal.

Notary Public

State of California)
)
County of San Francisco)

On June 28, 2012, before me, Matthew M. Ogburn, the undersigned Notary Public, personally appeared Courtney A. O'H. Williams, personally known to me to be the person whose name is subscribed to this instrument and acknowledged to me that he/she executed the same on such day in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



Notary Public

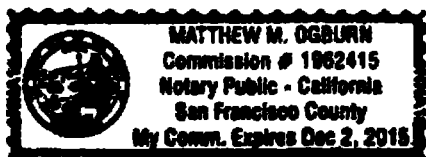


EXHIBIT A
TO MEMORANDUM OF ASSIGNMENT OF LEASE

No. of Units	Car Number	Rack Number
1	TTGX156049	495
2	TTGX156085	465
3	TTGX156154	467
4	TTGX156213	493
5	TTGX156426	536
6	TTGX156652	641
7	TTGX157337	486
8	TTGX157387	624
9	TTGX157399	549
10	TTGX157413	542
11	TTGX157442	471
12	TTGX157479	562
13	TTGX157484	783
14	TTGX157490	559
15	TTGX157705	508
16	TTGX157729	525
17	TTGX157736	637
18	TTGX157772	457
19	TTGX157818	797
20	TTGX157846	521
21	TTGX157898	510
22	TTGX157934	606
23	TTGX158130	464
24	TTGX158190	601
25	TTGX158198	487
26	TTGX158221	526
27	TTGX158320	629
28	TTGX158323	532
29	TTGX158332	628
30	TTGX158349	503
31	TTGX158351	578
32	TTGX158354	644
33	TTGX158359	631
34	TTGX158361	635
35	TTGX158363	610
36	TTGX158372	636
37	TTGX158375	626
38	TTGX158577	540

39	TTGX158653	632
40	TTGX158676	556
41	TTGX158840	608
42	TTGX159016	496
43	TTGX159095	553
44	TTGX159107	587
45	TTGX159118	779
46	TTGX159141	617
47	TTGX159205	458
48	TTGX159208	517
49	TTGX159275	574
50	TTGX159278	599
51	TTGX159294	625
52	TTGX159330	537
53	TTGX159367	586
54	TTGX159392	548
55	TTGX159397	534
56	TTGX159408	583
57	TTGX159426	614
58	TTGX159428	535
59	TTGX159477	786
60	TTGX159514	781
61	TTGX159538	479
62	TTGX159555	485
63	TTGX159602	515
64	TTGX159614	558
65	TTGX159684	539
66	TTGX159693	551
67	TTGX159722	463
68	TTGX159726	484
69	TTGX159731	798
70	TTGX159736	494
71	TTGX159739	590
72	TTGX159760	481
73	TTGX159794	597
74	TTGX159813	784
75	TTGX159816	567
76	TTGX159824	502
77	TTGX159828	585
78	TTGX159829	491
79	TTGX159843	523
80	TTGX159870	509
81	TTGX159959	643

82	TTGX159989	561
83	TTGX160102	506
84	TTGX160104	501
85	TTGX160116	607
86	TTGX160159	490
87	TTGX160187	472
88	TTGX160197	546
89	TTGX160229	500
90	TTGX160270	787
91	TTGX160298	572
92	TTGX160303	477
93	TTGX160365	623
94	TTGX160389	460
95	TTGX160426	582
96	TTGX160438	476
97	TTGX160459	512
98	TTGX160479	580
99	TTGX160648	568
100	TTGX160672	647
101	TTGX160696	782
102	TTGX160700	514
103	TTGX253765	588
104	TTGX254292	545
105	TTGX254354	470
106	TTGX254368	591
107	TTGX254914	547
108	TTGX254933	478
109	TTGX254996	468
110	TTGX255333	780
111	TTGX255582	459
112	TTGX255748	466
113	TTGX255982	528
114	TTGX603023	544
115	TTGX603054	602
116	TTGX603078	455
117	TTGX603081	453
118	TTGX603103	451
119	TTGX603152	516
120	TTGX603157	482
121	TTGX603163	603
122	TTGX603166	456
123	TTGX603233	785
124	TTGX603263	492

125	TTGX603324	793
126	TTGX603333	792
127	TTGX603368	452
128	TTGX603504	642
129	TTGX603509	505
130	TTGX603524	499
131	TTGX603545	497
132	TTGX603578	648
133	TTGX603587	645
134	TTGX603595	531
135	TTGX603597	533
136	TTGX603600	791
137	TTGX603618	634
138	TTGX603678	450
139	TTGX603791	605
140	TTGX603917	774
141	TTGX604064	573
142	TTGX604225	489
143	TTGX604249	627
144	TTGX604268	790
145	TTGX604289	649
146	TTGX604313	619
147	TTGX604383	563
148	TTGX604399	633
149	TTGX604486	579
150	TTGX604514	566
151	TTGX930535	584
152	TTGX941132	570
153	TTGX941747	550
154	TTGX941754	513
155	TTGX941756	504
156	TTGX941768	543
157	TTGX941770	581
158	TTGX941877	522
159	TTGX941895	557
160	TTGX961859	524
161	TTGX962207	777
162	TTGX962217	795
163	TTGX962249	475
164	TTGX962250	611
165	TTGX962253	604
166	TTGX962804	520
167	TTGX962916	571

168	TTGX962963	527
169	TTGX963037	519
170	TTGX963109	577
171	TTGX963217	473
172	TTGX963896	618
173	TTGX963978	529
174	TTGX964142	518
175	TTGX964241	609
176	TTGX964261	640
177	TTGX964386	554
178	TTGX964607	776
179	TTGX964650	565
180	TTGX964978	794
181	TTGX965055	638
182	TTGX965089	594
183	TTGX965090	589
184	TTGX965100	613
185	TTGX965104	778
186	TTGX965153	646
187	TTGX965172	615
188	TTGX965179	576
189	TTGX965204	595
190	TTGX965241	616
191	TTGX965250	621
192	TTGX965279	592
193	TTGX965385	555
194	TTGX965456	575
195	TTGX965482	552
196	TTGX965847	620